

Effective 5/13/2014

59-2-924.1 Definitions -- Commission authorized to adjust taxing entity's certified rate for clerical error -- Requirements -- Amount of adjustment.

- (1) For purposes of this section:
 - (a) "Clerical error" means the following in an assessment roll:
 - (i) an omission;
 - (ii) an error; or
 - (iii) a defect in form.
 - (b) "Year" means the period beginning on January 1 and ending on December 31 during which there is a clerical error on the taxing entity's assessment roll.
- (2) The commission shall adjust a taxing entity's certified tax rate as provided in Subsection (3) if the county legislative body in which the taxing entity is located certifies to the commission in writing that:
 - (a) the taxing entity's assessment roll contained a clerical error;
 - (b) the county adjusted the clerical error on the assessment roll;
 - (c) the taxing entity's actual collections for the year were different than the taxing entity's budgeted collections for the year; and
 - (d) the taxing entity notified the county legislative body of the clerical error after the county treasurer provided the tax notices under Section 59-2-1317, but no later than 60 days after the day on which the county treasurer made the final annual settlement with the taxing entity under Section 59-2-1365.
- (3)
 - (a) The adjustment under Subsection (2) is an amount equal to the lesser of:
 - (i) the difference between the taxing entity's budgeted collections for the year and the taxing entity's actual collections for the year; or
 - (ii) the amount of the clerical error.
 - (b) The commission shall make an adjustment under Subsection (2) no later than 90 days after the day on which the county treasurer made the final annual settlement with the taxing entity under Section 59-2-1365.

Amended by Chapter 279, 2014 General Session